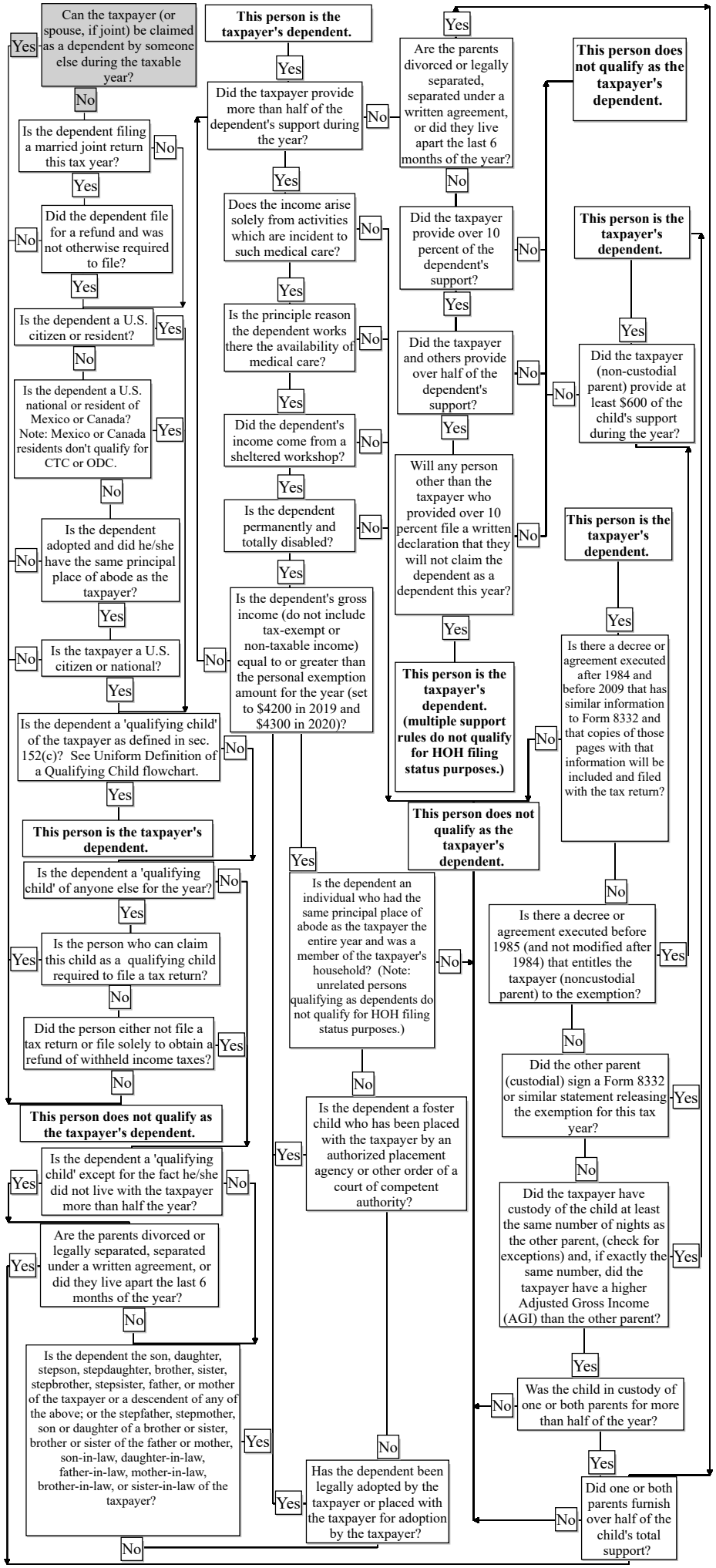Dependency: do they qualify as a dependent? IRC 152